

**State of Utah: Effective Property Tax Rate by Tax Year**  
**1995 to 2006 Tax Years**

<b>Class of Property</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>	<b>1997</b>	<b>1996</b>	<b>1995</b>	<b>Average</b>
Primary Residential	0.67	0.73	0.74	0.72	0.71	0.71	0.71	0.71	0.67	0.70	0.72	0.77	0.71
Commercial	1.25	1.34	1.36	1.34	1.30	1.31	1.30	1.32	1.24	1.30	1.32	1.43	1.32
Other Real	1.01	1.12	1.16	1.11	1.10	1.10	1.11	1.11	1.05	1.15	1.13	1.22	1.12
Personal	1.3	1.31	1.29	1.26	1.25	1.24	1.24	1.26	1.19	1.23	1.26	1.35	1.25
Fee-in-Lieu	1.5	1.5	1.5	1.5	1.50	1.50	1.50	1.50	1.50	1.70	1.70	1.70	1.57
Natural Resource	1.09	1.16	1.16	1.16	1.14	1.17	1.09	1.17	1.07	1.16	1.19	1.28	1.16
Utilities	1.17	1.23	1.24	1.23	1.23	1.21	1.22	1.19	1.11	1.16	1.14	1.20	1.18
Statewide Effective Property Tax Rate	0.88	0.95	0.97	0.96	0.94	0.94	0.94	0.94	0.90	0.96	0.97	1.04	0.95

Prepared by the Office of Legislative Research and General Counsel

Basic Data: Utah State Tax Commission, Property Tax Division

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<b>Tax Year(s)</b>	<b>Pct. of FMV That is Exempt</b>
1990	25
1991	29.75
1992	29.5
1993	29.5
1994	32

